

Exhibit 2

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to:

19-cv-01867; 19-cv-01866; 19-cv-01895;
19-cv-01865; 19-cv-01869; 19-cv-01868;
19-cv-01906; 19-cv-01894; 19-cv-01911;
19-cv-01898; 19-cv-01896; 19-cv-01871;
19-cv-01930; 19-cv-01873; 19-cv-01924.

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against the defendants, jointly and severally, as set forth in Annex A, on SKAT’s fraud and negligent misrepresentation claims in the amounts listed in the column titled Fraud and Negligence, plus prejudgment interest in the amounts listed in the column titled Prejudgment Interest, less the amounts credited against the judgment as listed in the column titled Credits Against Judgment, for a total judgment on each of those claims, as listed in the column titled Fraud and Negligence Judgment Totals; and it is further

ORDERED, ADJUDGED, AND DECREED that SKAT has judgment against the defendants on SKAT’s unjust enrichment, money had and received, and payment by mistake claims, as set forth in Annex B, in the amounts listed in the column titled Unjust Enrichment, plus prejudgment interest in the amounts listed in the column titled Prejudgment Interest, for a

total judgment on each of those claims, as listed in the column titled Unjust Enrichment

Judgment Totals; and it is further

ORDERED, ADJUDGED, AND DECREED that because SKAT's judgment for its fraud and negligent misrepresentation claims exceeds and includes SKAT's judgment for its unjust enrichment, money had and received, and payment by mistake claims, the Clerk of Court is directed to enter judgment in favor of SKAT in the amounts set forth in the column titled Total Judgment Amount of the below table, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961; and it is further

Defendant	Total Judgment Amount
Richard Markowitz	
John van Merkensteijn	
Avanix Management LLC Roth 401K Plan	
Basalt Ventures LLC Roth 401(K) Plan	
Batavia Capital Pension Plan	
Bernina Pension Plan	
Cavus Systems LLC Roth 401(K) Plan	
Hadron Industries LLC Roth 401(K) Plan	
Michelle Investments Pension Plan	
Omineca Pension Plan	
Remece Investments LLC Pension Plan	
RJM Capital Pension Plan	
Routt Capital Pension Plan	
Starfish Capital Management LLC Roth 401(K) Plan	

Tarvos Pension Plan	
Voojo Productions LLC Roth 401(K) Plan	
Xiphias LLC Pension Plan	

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final order in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final order, the above-captioned cases are closed.

DATED: New York, New York

February , 2025

SO ORDERED:

TAMMI M. HELLWIG

Lewis A. Kaplan
United States District Judge

Clerk of Court

BY:

Deputy Clerk

ANNEX A

Case Name & Number	Defendants	Fraud and Negligence (USD)	Prejudgment Interest (USD)	Credits Against Judgment (USD)	Fraud and Negligence Judgment Totals (USD)
<i>Skatteforvaltningen v. Avanix Management LLC Roth 401K Plan and Richard Markowitz, Case No. 19-cv-01867-LAK (S.D.N.Y.)</i>	Richard Markowitz and Avanix Management LLC Roth 401K Plan	\$9,604,159.79	\$8,435,239.46		
<i>Skatteforvaltningen v. Basalt Ventures LLC Roth 401(K) Plan and John van Merkensteijn, Case No. 19-cv-01866-LAK (S.D.N.Y.)</i>	John van Merkensteijn and Basalt Ventures LLC Roth 401(K) Plan	\$3,879,996.58	\$3,414,787.60		
<i>Skatteforvaltningen v. Batavia Capital Pension Plan and Richard Markowitz, Case No. 19-cv-01895-LAK (S.D.N.Y.)</i>	Richard Markowitz and Batavia Capital Pension Plan	\$4,530,735.46	\$4,380,322.05		
<i>Skatteforvaltningen v. Bernina Pension Plan and John van Merkensteijn, Case No. 19-cv-01865-LAK (S.D.N.Y.)</i>	John van Merkensteijn and Bernina Pension Plan	\$8,062,407.22	\$8,085,224.85		
<i>Skatteforvaltningen v. Cavus Systems LLC Roth 401(K) Plan and Richard Markowitz,</i>	Richard Markowitz and Cavus Systems LLC Roth 401(K) Plan	\$4,226,495.32	\$3,723,777.32		

Case No. 19-cv-01869-LAK (S.D.N.Y.)					
<i>Skatteforvaltningen v. Hadron Industries LLC Roth 401(K) Plan and Richard Markowitz, Case No. 19-cv-01868-LAK (S.D.N.Y.)</i>	Richard Markowitz and Hadron Industries LLC Roth 401(K) Plan	\$4,251,459.16	\$3,743,484.58		
<i>Skatteforvaltningen v. Michelle Investments Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19-cv-01906-LAK (S.D.N.Y.)</i>	Richard Markowitz, John van Merkensteijn and Michelle Investments Pension Plan	\$10,279,797.97	\$10,478,672.41		
<i>Skatteforvaltningen v. Omineca Pension Plan and John van Merkensteijn, Case No. 19-cv-01894-LAK (S.D.N.Y.)</i>	John van Merkensteijn and Omineca Pension Plan	\$12,610,660.73	\$11,284,799.39		
<i>Skatteforvaltningen v. Remece Investments LLC Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19-cv-01911-LAK (S.D.N.Y.)</i>	Richard Markowitz, John van Merkensteijn and Remece Investments LLC Pension Plan	\$8,055,084.68	\$8,117,287.37		
<i>Skatteforvaltningen v. RJM Capital Pension Plan and Richard Markowitz, Case No. 19-cv-01898-LAK (S.D.N.Y.)</i>	Richard Markowitz and RJM Capital Pension Plan	\$8,286,588.08	\$8,352,270.92		

<i>Skatteforvaltningen v. Roult Capital Pension Plan and Richard Markowitz</i> , Case No. 19-cv-01896-LAK (S.D.N.Y.)	Richard Markowitz and Roult Capital Pension Plan	\$9,136,112.04	\$8,230,766.56		
<i>Skatteforvaltningen v. Starfish Capital Management LLC Roth 401(K) Plan and John van Merkensteijn</i> , Case No. 19-cv-01871-LAK (S.D.N.Y.)	John van Merkensteijn and Starfish Capital Management LLC Roth 401(K) Plan	\$200,122.58	\$184,452.71		
<i>Skatteforvaltningen v. Tarvos Pension Plan and John van Merkensteijn</i> , Case No. 19-cv-01930-LAK (S.D.N.Y.)	John van Merkensteijn and Tarvos Pension Plan	\$5,020,129.45	\$4,887,861.40		
<i>Skatteforvaltningen v. Voojo Productions LLC Roth 401(K) Plan and John van Merkensteijn</i> , Case No. 19-cv-01873-LAK (S.D.N.Y.)	John van Merkensteijn and Voojo Productions LLC Roth 401(K) Plan	\$6,759,646.90	\$5,936,894.52		
<i>Skatteforvaltningen v. Xiphias LLC Pension Plan, John van Merkensteijn, and Richard Markowitz</i> , Case No. 19-cv-01924-LAK (S.D.N.Y.)	Richard Markowitz, John van Merkensteijn and Xiphias LLC Pension Plan	\$9,925,824.76	\$10,100,147.71		

ANNEX B

Case Name & Number	Defendants	Unjust Enrichment (USD)	Prejudgment Interest (USD)	Unjust Enrichment Judgment Totals (USD)
<i>Skatteforvaltningen v. Avanix Management LLC Roth 401K Plan and Richard Markowitz</i> , Case No. 19-cv-01867-LAK (S.D.N.Y.)	Richard Markowitz	\$2,416,291	\$2,090,654.41	\$4,506,945.41
	Avanix Management LLC Roth 401K Plan	\$2,416,291	\$2,090,654.41	\$4,506,945.41
<i>Skatteforvaltningen v. Basalt Ventures LLC Roth 401(K) Plan and John van Merkensteijn</i> , Case No. 19-cv-01866-LAK (S.D.N.Y.)	John van Merkensteijn	\$912,900	\$790,996.59	\$1,703,896.59
	Basalt Ventures LLC Roth 401(K) Plan	\$912,900	\$790,996.59	\$1,703,896.59
<i>Skatteforvaltningen v. Batavia Capital Pension Plan and Richard Markowitz</i> , Case No. 19-cv-01895-LAK (S.D.N.Y.)	Richard Markowitz	\$1,761,351	\$1,641,241.34	\$3,402,592.34
	Batavia Capital Pension Plan	\$1,761,351	\$1,641,241.34	\$3,402,592.34
<i>Skatteforvaltningen v. Bernina Pension Plan and John van Merkensteijn</i> , Case No. 19-cv-01865-LAK (S.D.N.Y.)	John van Merkensteijn	\$3,127,768	\$2,914,479.93	\$6,042,247.93
	Bernina Pension Plan	\$3,127,768	\$2,914,479.93	\$6,042,247.93
<i>Skatteforvaltningen v. Cavus Systems LLC Roth 401(K) Plan and Richard Markowitz</i> , Case No. 19-cv-01869-LAK (S.D.N.Y.)	Richard Markowitz	\$986,510	\$854,777.13	\$1,841,287.13
	Cavus Systems LLC Roth 401(K) Plan	\$986,510	\$854,777.13	\$1,841,287.13
	Richard Markowitz	\$973,627	\$842,414.09	\$1,816,041.09

<i>Skatteforvaltningen v. Hadron Industries LLC Roth 401(K) Plan and Richard Markowitz, Case No. 19-cv-01868-LAK (S.D.N.Y.)</i>	Hadron Industries LLC Roth 401(K) Plan	\$973,627	\$842,414.09	\$1,816,041.09
<i>Skatteforvaltningen v. Michelle Investments Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19-cv-01906-LAK (S.D.N.Y.)</i>	Richard Markowitz	\$1,008,827	\$950,232.20	\$1,959,059.30
	John van Merkensteijn	\$1,008,827	\$950,232.20	\$1,959,059.30
	Michelle Investments Pension Plan	\$4,035,308	\$3,800,928.82	\$7,836,237.19
<i>Skatteforvaltningen v. Omineca Pension Plan and John van Merkensteijn, Case No. 19-cv-01894-LAK (S.D.N.Y.)</i>	John van Merkensteijn	\$3,503,280	\$3,031,153.03	\$6,534,433.03
	Omineca Pension Plan	\$3,503,280	\$3,031,153.03	\$6,534,433.03
<i>Skatteforvaltningen v. Remece Investments LLC Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19-cv-01911-LAK (S.D.N.Y.)</i>	Richard Markowitz	\$788,724	\$741,940.48	\$1,530,664.16
	John van Merkensteijn	\$788,724	\$741,940.48	\$1,530,664.16
	Remece Investments LLC Pension Plan	\$3,154,895	\$2,967,761.93	\$6,122,656.65
<i>Skatteforvaltningen v. RJM Capital Pension Plan and Richard Markowitz, Case No. 19-cv-01898-LAK (S.D.N.Y.)</i>	Richard Markowitz	\$3,249,981	\$3,028,359.01	\$6,278,340.01
	RJM Capital Pension Plan	\$3,249,981	\$3,028,359.01	\$6,278,340.01
<i>Skatteforvaltningen v. Routt Capital Pension Plan and Richard Markowitz, Case No. 19-cv-01896-LAK (S.D.N.Y.)</i>	Richard Markowitz	\$2,466,627	\$2,134,206.77	\$4,600,833.77
	Routt Capital Pension Plan	\$2,466,627	\$2,134,206.77	\$4,600,833.77

<i>Skatteforvaltningen v. Starfish Capital Management LLC Roth 401(K) Plan and John van Merkensteijn, Case No. 19-cv-01871-LAK (S.D.N.Y.)</i>	John van Merkensteijn	\$30,376	\$27,997.52	\$58,373.52
	Starfish Capital Management LLC Roth 401(K) Plan	\$30,376	\$27,997.52	\$58,373.52
<i>Skatteforvaltningen v. Tarvos Pension Plan and John van Merkensteijn, Case No. 19-cv-01930-LAK (S.D.N.Y.)</i>	John van Merkensteijn	\$1,994,645	\$1,858,626.61	\$3,853,271.61
	Tarvos Pension Plan	\$1,994,645	\$1,858,626.61	\$3,853,271.61
<i>Skatteforvaltningen v. Voojo Productions LLC Roth 401(K) Plan and John van Merkensteijn, Case No. 19-cv-01873-LAK (S.D.N.Y.)</i>	John van Merkensteijn	\$1,648,805	\$1,426,600.29	\$3,075,405.29
	Voojo Productions LLC Roth 401(K) Plan	\$1,648,805	\$1,426,600.29	\$3,075,405.29
<i>Skatteforvaltningen v. Xiphias LLC Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19-cv-01924-LAK (S.D.N.Y.)</i>	Richard Markowitz	\$947,088	\$882,504.14	\$1,829,591.88
	John van Merkensteijn	\$947,088	\$882,504.14	\$1,829,591.88
	Xiphias LLC Pension Plan	\$3,788,351	\$3,530,016.56	\$7,318,367.51